

R. S. 58]

Previous references.

no 33-08-142

l 571-07-1104

l 555-06-142

l 72-93-071

no 200-10-451-212-1412

35-12-(1-3)-7

1909-10

( Prisons )

File No. 51-09

Serial Nos. 142

## GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 and 2

Part B for September 1910

### SUBJECT.

Water rate (tax) on Govt buildings used for residential purposes by officers entitled to rent-free quarters.

### Table of Contents

From the D.G. of Prisons in Mysore No. 165 2/12-2-10

States that in spite of G.O. No. 11118-9 of 18-11-08 the Mysore Municipality has taxed some officials of the Mysore jail on rent-free quarters for water supplied & requests that the officers may be exempted from paying such taxes, at least, in the case of the present incumbents.

To the D.G. of Prisons, Chief Engineer, Pres. St. City Munc. Council, and the Comptroller No. 9 1013-6 of 29-9-10

Directs that the water tax levied by the municipality on the quarters be paid by the D.P.W. & observes that all water tax leviable on Govt buildings will in future be paid by Govt. the P.W. Dept, the <sup>GPB-5,000-22-10-10</sup> excess water rate in the case of buildings used for residential purposes being however borne

1909-10

## GENERAL AND REVENUE SECRETARIAT.

( prisons )

## NOTES.

Pns File No. 51-08

## FILE HEADING.

Water rate (tax) on Govt buildings used for  
residential purposes by officers entitled to  
rent free quarters.

From

The Inspector General of Prisons in Mysore

No.  $\frac{165}{135-07}$ 

Dated 12-2-10

Received 14-2-10

Diary No. 8263

Enclos. 2

Spare Copies

Serial No. 1

## BRIEF ABSTRACT OF LETTER.

States that in spite of G.O. No 81418-9/Pns, 33-08-28 & 18-11-08 the City-Municipal  
of Mysore has taxed some officers of the Mysore Jail for water in account of the  
rent-free houses in which they are living and requests that, as an Engineer he  
hears that such a tax is not levied from any other officer enjoying  
rent-free quarters in Mysore or in Bangalore, the officers from whom the Municipality  
now claims the tax (or at least the present incumbents of the offices)  
may be exempted from such taxation.

## NOTES AND ORDERS.

33-08-1-2

276-08 1-2

57 07 3 4

413 06 1-4

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The collections containing the previous correspondence  
on the subject of Municipal taxation on Govt  
buildings or parts thereof are herewith put up.  
2 In their order no 81418-9 & 18-11-08 Govt stated  
that they considered it desirable that the

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Not available in  
the file. was sent  
in original to the Comptroller.

The officers referred to in a list forwarded by the S.G. officers should live in or near the jail and they were accordingly pleased to sanction the occupation by those officers free of rent and taxes, of the several quarters which were assigned to or occupied by them. The City-Municipality, Mysore, has ~~now~~ now claimed water tax at the rate of Rs 15 per annum (Special House Service Water tax) from the jailor and the Deputy jailor whose quarters are at nos 331 and 332 near the Mysore jail and from the Apothecary whose quarters are at No 335, Bangalore. The question is whether the word taxes occurring in the G.O. of Nov 1908 referred to above includes also water and sanitary taxes or is restricted to mean only house-tax.

4 The proviso (a) under Sec 59 of the Mysore Municipal Regulation of 1906, under which Govt claim exemption for municipal taxation on buildings used for public purposes only, whether residential or non-residential, makes an exception in the case of 'a special sanitary cess' or 'a water rate'. Here

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These taxes may be levied by the Municipality on Govt buildings without the sanction of the Govt. and the Mysore City-Municipality has apparently under this exceptional condition imposed the ~~tax~~ water tax on the buildings in question.

5 The I. G. & P. Memo states that no subordinate either in Mysore or Bangalore who has the use of free quarters has hitherto been taxed for water. There does not appear to be any special G.O. exempting any such subordinate from the water tax and in the absence of a specific order it is not clear how the privilege can be enjoyed by any subordinate entitled to live in Govt. quarters rent-free.

6 If it is decided that no exemption need be allowed from this particular kind of tax which is nothing more than a legitimate fee for the benefits which the officer and his family enjoy from living within the Municipal area, the question arises as to who should pay the tax, whether Govt as the land-lord of the building or the officer as the rent-free tenant. It may be observed that though all Municipal taxes are

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are levied from the owner of a house yet the burden of them will in reality fall upon the tenant as the owner in fixing the rent on his house will have included all taxes which he has to pay to the Municipality on account of the building.

In the particular case under dispute the S.G. calls the exemption from the water tax a perquisite and requests that at least the present incumbents of the offices may be ~~excepted from~~ allowed to continue to enjoy the perquisite whilst orders may yet may be pleased to put in the case of future incumbents.

B.R. IV may, if necessary, be consulted in the matter.

Subd for orders.

CC: CH  
19/2/10 8/2/10  
8.

The latest G.O. on the Subject Exempts buildings of the kind now under discussion from "Municipal taxation" which included a cess, rate, toll or any other impost leviable under the Municipal Reg<sup>n</sup>. The Municipality can not therefore, inf

2  
Please see the  
def<sup>n</sup> of "tax" in  
the Mun<sup>l</sup> Reg<sup>n</sup>

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of the above fo., impose a water-rate  
in respect of the building in question.

But this fo was  
based on the  
exemption given  
in S 59 of the munic  
Regn - which exemption  
does not apply to  
a water-rate.

9. But it may be considered  
whether in this fo. it was intended  
to Exempt the buildings from ~~availability~~  
the imposition of "a Special Sanitary  
Cess" or "water-rate" in respect of  
which a Special Exception has been  
Created by Sec 59 of the <sup>(municipal)</sup> Municipal  
Regulation. ~~As per the provisions~~  
~~of the act the subject is covered by~~ The  
Opinion of Br IV would be valuable  
on this point.

10. ~~Decision of the~~ ~~decision~~ ~~depends on~~ ~~a certain~~  
~~extent~~. If it is held that it was  
not intended to Exempt these  
buildings from "a <sup>special</sup> Sanitary Cess" or  
"water-rate", then the question will have  
to be decided as to who should bear it  
viz whether Govt or the occupant.  
This again will depend on the answer to  
the <sup>further</sup> question as to how many "perquisites"  
are to be allowed by Govt to the  
respective occupants of the building.

11. To Br IV for favour of  
Opinion on the point raised above.

Perhaps the file itself  
may be transferred  
to Br IV

Work - Contn sheet.

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12. From a perusal of the file of the Municipal Section referred to at page 1 of these notes, it would appear that the question of levying the building tax was alone considered and decided by Govt. Therefore it cannot be said that the buildings in question are exempt from water tax rate and Scavenging Cess. Under proviso (a) to sec 59 of the Municipal Regn. Sanction of Govt is not necessary for the levy of ~~water~~ ~~and~~ these taxes.

H. M. Singh

2. 3. 1910 <sup>13</sup>. It is clear from the references and from the provision of the Regulations referred to in the G. O., viz sections 64 and 65 of the Old Municipal Regn and proviso (a) to sec. 59 of the Municipal Regulation of 1906, that those orders related only to the <sup>tax</sup> ~~rate~~ on buildings and not to water tax or sanitary cess or other tax - ~~Govt buildings~~  
In respect of Govt buildings, exemption from payment

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of water rate or special sanitation  
cess cannot evidently be claimed  
under the proviso to section 59  
of the Municipal Regn of 1906  
Br III 2. 3. 10. Willd

Subd.

14 In the light of the above observations the  
question for consideration reduces itself  
to who should pay the tax, whether Govt  
as the land-lord or the officers who  
occupy the buildings as rent-free tenants.

3/3/10 SN  
4.3.10

15 In other words the question is  
whether Govt is going to allow  
further easements to the officers  
in question.

10/3/10 SN

Secy.

16 Does not the special house service  
water tax in Mysore correspond to the  
Excess water charges in Bangalore - of  
20 who pay such charges in Bangalore  
in the case of free quarters assigned to  
govt servants.

10/3/10

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17 The further Consideration of the  
question falls properly belongs to  
Br IV

Transferred to that Branch

18/3/10. Sd

In rule 110/10  
27.3.10

intd  
10/3/10

27.3.10  
Sd

18 The fee that was being levied for house  
service connections in the Mysore City  
is not similar to the excess water  
rate levied in the Bangalore City.  
[G.O. no 137-8 dt 2-9-3 & 7-7-189.

19 In the case of free quarters  
assigned to Govt servants in  
the Bangalore City, the excess water rate  
is borne by the occupants. [G.O.

HM No 1733-6 dt 100-95 & 15-5-03

14.3.1910 Br III) 16.3.10. revised

Subd

Sd  
17/3/10

19/3/10 Sd

See 1) 20 The fee hitherto levied in  
Mysore corresponds to the  
general water tax levied in Bangalore  
who pays the tax in Bangalore in the  
case of free official quarters?

18/3/10

18/3/10  
4.4.10

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No.

21 In cases of the kind referred to in the previous page it is the Public Works department that pays such taxes to the Municipality [vid 9.8.2017933286/1.7100-95-8/23:6  
Submitted for orders

C.B. S.H.  
5.4.10 14/4/10

17/4/10

Decy)

outside  
to 9 Dec 07.

Put up draft order stating that a charge in question should be met by Govt & explaining that in future the water <sup>rate</sup> will be paid by Govt but that the occupant must pay the excess water charges if any

OM  
14/4/10

f.s

- Subd.

The file may perhaps be transferred to Branch IV for the issue of orders as the question has taken a general turn & all former orders of the kind have been dealt with and disposed of in that branch.

C.B. S.H.  
18/4. 15/4/10

3r IV is in a better position to <sup>Sanitise</sup> draft order than Br III.

May this file be therefore transferred to that branch

draft may  
sent to Br IV for

DPB-55,001-27-4-08

Secy

18/4. S.H.

... (but may issue if necessary) 14027014110

19/4/10

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No.

Municipal Council seems the  
fore to be objectionable. The  
President has however now  
made a reference for recon-  
sideration of the order of  
Sec 1907 and this is being  
separately dealt with. - Until  
that order is <sup>cancelled</sup> ~~modified~~, the  
amount demanded, <sup>viz Rs 90</sup> should  
be paid by the ~~occupants~~  
occupants.

Secy 1 23.4.10. WHD

Yrs. Please revise draft and  
brn. WHD  
26/4/10

Draft revised and submitted.

WHD 18/4/10 29.4.10. WHD  
27/4

Approved WHD  
30/4/10

The order may issue  
from Br III

Secy 1 2.5.10. WHD

Not issued. P. J. C.

Serial  
No.

It is submitted for recon-  
sideration whether as in the  
case of Mr. Macouckie, the  
occupants may not be relieved  
in this case also. The Inspector  
General's letter dated 12.2.10 con-  
tains good reasons for treating  
the latter in the same way as  
the former -

1st Cdr 10.9.10. All

Approved by  
13/9/10

Put up draft.

14.9.10. All

Draft submitted.

Malong Approved. May issue  
1679 per Br III.  
19.9.10. All

Subd for information.

SN  
19.9.10

Seen

24/9/10.

me  
u/s

As Recd  
11/10

Serial  
No.

2. To Mr. H. J. J. in Mysore, the chief Engr,  
President City-Ml Council, Mysore, & Comptroller  
No J 1013-6 of 28-9-10.  
Directs that the water tax levied by the  
Mun<sup>4</sup> on the paid quarters be paid by the  
M. W. Deptt & observes that ~~all~~ the  
water rates leviable on foot buildings  
~~not used for residential purposes~~ will  
in future be paid by the Govt in the M. W.  
Deptt but that in case of buildings  
used for residential purposes the  
occupants have to pay <sup>Excess</sup> the water rate,  
if any.

Pris 51-05 -  
No. 165  
135-07. Encls: 2.

Office of the Inspector General  
of Prisons in Mysore.  
Dated Bangalore, 12<sup>th</sup> February 1910.

From

----- M.D., I.M.S.,  
Inspector General of Prisons in Mysore.

To

C.S. Balasundaram Iyer, Esquire, B.A.,  
Offg. Secretary to the Government of H.H.  
the Maharaja of Mysore, Genl. and Rev. Depts.

Sir,

I have the honor to invite a reference to Government Order No. J.1418-19/Pris.33-08-2 dated the 18th November 1908 exempting certain officers of this Department from paying any rent or taxes on account of their occupying Government Quarters assigned to them within the precincts of Jails, and to state - that, in the face of the above, the City Municipality of Mysore is demanding tax on water supplied to certain officers of the Mysore Jail (Vide enclosed bills).

2. From enquiries made, I learn no subordinate either in Mysore or Bangalore who has the use of free quarters has hitherto been taxed for water and therefore recommend that the custom - hitherto in vogue be adhered to.

3. The concession is a small one, but is much appreciated by the officials. It appears to me also that this water having been hitherto supplied free is a perquisite that at least present incumbents cannot be deprived of, whatever orders Government may be pleased to pass in the case of future incumbents.

I have the honor to,

Sir,

Your most obedient servant,



For Inspector General of Prisons.

From

*Mo 14 210 190 Job 3*  
The Insp<sup>t</sup> - Gen<sup>l</sup> of Prisons  
in Mysore.

To

The Secy. to Govt  
- Gen<sup>l</sup> & Rev Secy<sup>to</sup>.

Dated 12<sup>th</sup> February 1910.

Despatched

Received

General No. 165  
No. 135-07.

Enclosure No. 2.

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States that no subordinate  
either in Mysore or Bangalore who  
has the use of free quarters has  
hitherto been taxed for water and  
recommends that the custom hitherto  
in vogue be adhered to.

File No. 57-09

Serial No. .

Diary No. of letter replied to 92063

Proceedings of the Government of His Highness  
the Maharaja of Mysore.GENERAL AND REVENUE  
SECRETARIAT.

( 26, )

READ—

Q, the 16. 9. 1910

Date of issue 29-9-10

Signed by Mr K. Jayaramdas.

Letter No. 165/135-07 D,  
the 12<sup>th</sup> February 1910 from  
the J. G. of Persons in Mysore  
stating that the Mysore City  
Municipality has been demand-  
ing water tax from certain

ORDER THEREON No.

officers of the Mysore Jail  
on account of water connect  
given to the free Government  
quarters occupied by them  
and requesting that the  
practice hitherto in vogue  
both in Mysore and Bangalore

of not collecting such Tax  
from officers who have been  
occupying free Govt quarters  
may be adhered to in respect  
of the said officers also.

Order thereon J 1013-6 / Bn 51-09-28  
Govt are pleased to  
behold that the tax leviable  
in account of the water con-  
nections given to the afore-  
said Govt quarters, under  
G.O. No 137-8 dated the  
27.2.93  
July 1894 be paid to  
the Mysore City Municipality  
by the P. W. Dept. The bills  
received from the S. S.  
Prisons <sup>will be</sup> forwarded to  
the Chief Engineer for the  
work being done.  
Now that a general  
water rate has been <sup>imposed</sup> ~~introduced~~  
in the Municipality with effect  
from the 1<sup>st</sup> April 1910,

